



A C T
Concerning the Pre-emption and Excise of
S A L T.



At EDINBURGH, the 25. of November, 1673.



He King's most Excellent *Majesty*, having, from the constant affection and care, which He hath alwayes had of the concerns of this His Ancient Kingdom, Resolved further to gratifie His good Subjects, by such Grants and publick Laws as He shall judge to conduce most for their good and advantage: And understanding by the prosecution and management of the Pre-emption of Salt within this Kingdom, that the same hath been occasion of trouble and burden to His Subjects. His *Majesty* doth therefore Annul and Discharge the said Pre-emption, and all Pre-emptions of Salt in time coming, and Declares the same, and all Acts, Commissions, or other warrands whatsoever authorizing it, to be, from and after the first day of *December*, this present year, one thousand six hundred and seventy three, vacated, void and null. And in order thereunto, His *Majesty*, with advice and consent of His Estates of Parliament, Doth hereby Rescind and Annul, all and sundry the

Contracts, which in prosecution of this Pre-emption, were entred into by the Salt-masters, and these persons who, by warrand of the Commissioners of His *Majesties* Thesaurie, contracted with them for the sale of their Salt. And declares the saids Contracts and every of them to be void and null, after the said first of *December* next to come: It is alwayes hereby declared, that these Contracts are to stand good to all intents and purposes therein contained, for all the Salt that is or shall be made before the said first day of *December*. Likeas the King's *Majesty*, for the encouragement of the Manufacture of Salt, and for the further ease of His good Subjects, Doth hereby declare, all Salt made or to be made within this Kingdom, to be henceforth free from payment of Excise. And further, His *Majesty*, with advice foresaid, allows the importation of forraign Salt; And Statutes and Ordains, that ilk boll of forraign Salt of *Linlithgow* measure, shall pay fourty shillings *Scots* of Excise, whether the Salt be imployed on Fishes or not; and that security shall be given at the entrie of the Salt, that this Excise duty shall be compleatly payed within year and day after the importation thereof: And in consideration of the Exemption which the forraign Salt employed on Fishes had from Excise formerly, His *Majesty* Declares, That all exported Fishes, whether Herring, Salmond, or others, shall be in time coming free from the payment of Custom.

Likeas, His *Majesty*, with advice foresaid, doth Inhibit and Discharge the Collectors and Farmers of Excise, upon any pretext, to give any ease or abatement of the said fourty shillings of Excise imposed upon ilk boll of Forraign Salt, under the pain of deprivation, if they be Collectors, and the loss of the benefit of their tack of the Excise, if they be Farmers; and of such further punishment as the Lords of Exchequer shall think fit to inflict. And to the end it may be known, what quantities of Forraign Salt are truly entred, His *Majesty*, with advice foresaid, Ordains the severall Collectors of Excise, from time to time, to make patent to any of the Owners of Salt, or these having their Warrant, their Books, in so far as concerns the entrie of Forraign Salt. And if the Salt-owners, or their Factors, shall find any quantity conceal'd or imbezeld, or that there is abatement given of the duty, that are hereby warranted to pursue the transgressours before the Lords of Exchequer: And shall have for their own use, the equal half of the seizure-concealment, or abatement *respectively*, which shall be so discovered by them. And His *Majesty* doth, with advice foresaid, Rescind and Annul any former Acts of Parliament, or clauses therein, relating to the Excise of Salt, which are inconsistent with, and prejudicial unto, the intent of this Act: And Declares, that so long as the Excise continues, this shall be the constant rule for regulating the Excise of Salt, and the custom thereof to continue as it is in the Book of Rates.